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32790-0200

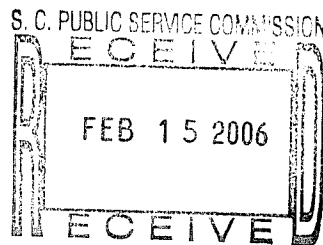
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February 14, 2006
Via Overnight Delivery

Mr. Charles L.A. Terreni, Chief Clerk
South Carolina Public Service Commission
Synergy Business Park
Saluda Building
101 Executive Center Drive
Columbia, SC 29210



Re: ACN Communication Services, Inc.
Initial Local Exchange and Access Services Tariffs
Docket No.: 2003-319-C ; Order No. 2004-66
File No.: 790-10202

2/15/06
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RECEIVED

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PSC SC
DOCKETING DEPT.

Dear Mr. Terreni:

Enclosed for filing are the original and five (5) copies of the initial Local Exchange tariff, South Carolina Tariff No.2, and Access Services tariff, South Carolina Tariff No. 3, for ACN Communication Services, Inc. ("ACN"). ACN was granted a Certificate of Public Convenience and Necessity to provide Resold and Facilities-based Local Exchange Services within the state of South Carolina and granted Flexible Regulation of its Local Exchange Services in Docket No. 2003-319-C, Order No. 2004-66, issued on February 17, 2004. The Company respectfully requests an effective date of February 20, 2006 for this filing.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for this purpose. Any questions regarding this filing may be directed to me at 407-740-8575 or via email at mbyrnes@tminc.com. Thank you for your assistance to this matter.

Sincerely,

Monique Byrnes
Consultant to ACN Communication Services, Inc.

MB/sp

cc: Mr. C. Dukes Scott, Executive Director, SC PSC
R. Kunz - ACN
file: ACN - SC Local
ACN - SC Access
tms: scf0601